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*Quiksilver, Inc., Nordstrom, Inc. and*  
*Swell, Inc.*

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

GMA ACCESSORIES, INC.,

Plaintiff,

-against-

QUIKSILVER, INC., NORDSTROM, INC.,  
and SWELL, INC.,

Defendants.

Case No. 07 CV 11527 (VM)

**RULE 7.1 STATEMENT  
BY SWELL, INC.**

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure and to enable the District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, Defendant, Swell, Inc. (a private non-governmental party), by its attorneys, Day Pitney LLP, certifies it has no parent corporation nor is there any publicly held corporation that owns 10% or more of Swell Inc.'s stock.

**DAY PITNEY LLP**  
*Attorneys for Defendants,*  
*Quiksilver, Inc., Nordstrom, Inc. and*  
*Swell, Inc.*

Dated: March 18, 2008  
New York, New York

By: s/ Stephen W. Feingold  
STEPHEN W. FEINGOLD